



State of Washington  
Department of Revenue

# Excise Tax Advisory

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Excise Tax Advisories (ETA) are interpretive statements issued by the Department of Revenue under authority of RCW 34.05.230. ETAs explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.

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## STORAGE AND HANDLING OF GRAIN FOR EXPORT

Issued August 5, 1966

Is the handling and storage of grain intended for export by a licensed public warehouse an activity subject to the Public Utility Tax?

The taxpayer operated grain elevators which it used for unloading, storing, and loading grain for export. Some of the grain involved was owned by the Commodity Credit Corporation and other private customers and moved in interstate commerce to taxpayer's elevators under bills of lading describing taxpayer as the consignee and taxpayer's elevators as the point of destination. Taxpayer held a public grain warehouse license issued by the state.

The Commission held that the unloading of the carriers was a service performed after the end of the interstate journey and thus a taxable activity. The storage of the grain also took place after the interstate journey had terminated since no bills of lading or other shipping documents committed the grain to any particular export movement. While stored the grain was not moving in the flow of interstate or foreign commerce and was also taxable by the state.

RCW 82.16.010(1) includes within the definition of public service business the operation of a public warehouse business. The taxpayer was licensed as a public warehouse and subject to state control. The taxpayer had complied with laws governing public warehouses and had held itself out to the public and actually performed as a public warehouse. Thus, the taxpayer's activities in handling and storing grain were subject to the Public Utility Tax.

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***ETBS have been made Excise Tax Advisories, and have retained their old number. Advisories with a 2 (plus three digits) are new advisories, ETBs that have been revised and readopted after review under the Department's regulatory improvement program, or advisories that have been revised and/or readopted.***

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